

**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2011 - June 2012  
Fountain Square Academy (9480)**

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Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$491,842	26.3%	\$704,172	23.3%	\$980,098	35.2%	\$1,228,651	50.9%
Student Instructional Support	\$272,562	14.6%	\$295,901	9.8%	\$339,185	12.2%	\$71,941	3.0%
Overhead and Operational	\$559,523	29.9%	\$1,016,562	33.6%	\$1,067,085	38.3%	\$840,927	34.9%
Nonoperational	\$547,476	29.3%	\$1,010,302	33.4%	\$400,734	14.4%	\$270,626	11.2%
<b>Grand Total</b>	<b>\$1,871,402</b>		<b>\$3,026,937</b>		<b>\$2,787,101</b>		<b>\$2,412,144</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	40.8%	33.0%	47.3%	53.9%



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Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>								
	11100 Regular Programs; Elementary	\$132,535	\$163,145	\$202,919	\$863,847	> 500%	429%	326%
	11200 Regular Programs; Middle/Junior High	\$131,653	\$93,967	\$145,045	\$53,949	-59%	-43%	-63%
	11300 Regular Programs; High School	\$119,328	\$258,469	\$235,081	\$57,847	-52%	-78%	-75%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$0	\$238			
	11590 Other Vocational Education Programs	\$0	\$0	\$0	\$240			
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$865			
	12610 Learning Disability	\$8,573	\$111,392	\$162,873	\$151,477	> 500%	36%	-7%
	12900 Other Special Programs	\$0	\$26,119	\$107,821	\$32,430		24%	-70%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$18,101	\$8,059	\$1,751		-90%	-78%
	14100 Summer School Programs; Elementary	\$0	\$0	\$227	\$0			-100%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$2,680	\$0			-100%
	15100 Enrichment Programs; Non-Credit	\$1,715	\$1,658	\$30,369	\$7,288	325%	340%	-76%
	16200 Preventive Remediation	\$0	\$25,352	\$0	\$0		-100%	
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$119	\$0			-100%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$14,891	\$13,546			-9%
	22130 Improvement of Instruction; Instructional Staff Training	\$11,439	\$5,970	\$13,620	\$15,384	34%	158%	13%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$48,520	\$26,497			-45%
	22220 Library/Media Services; School Library	\$100	\$0	\$0	\$0	-100%		
	22290 Library/Media Services; Other Educational Media Services	\$0	\$0	\$0	\$2,712			
	22360 Instruction, Related Technology; Network Support	\$34,616	\$0	\$0	\$0	-100%		
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$1,936	\$0			-100%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$1,584	\$0	\$0	\$0	-100%		
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$0	\$5,937	\$579			-90%
	26497 2007 Account Code - Teachers Retirement Fund	\$10,610	\$0	\$0	\$0			
<b>Student Academic Achievement Total</b>		<b>\$452,154</b>	<b>\$704,172</b>	<b>\$980,098</b>	<b>\$1,228,651</b>	<b>172%</b>	<b>74%</b>	<b>25%</b>
<b>Student Instructional Support</b>								
	21220 Guidance Services; Counseling Services	\$87	\$0	\$0	\$0	-100%		
	21340 Health Services; Nurse Services	\$313	\$0	\$0	\$0	-100%		
	21990 Other Support Services, Students; Other Student Services	\$0	\$15,160	\$53,430	\$12,037		-21%	-77%
	24100 Office of The Principal	\$241,387	\$280,741	\$285,755	\$59,904	-75%	-79%	-79%
<b>Student Instructional Support Total</b>		<b>\$241,787</b>	<b>\$295,901</b>	<b>\$339,185</b>	<b>\$71,941</b>	<b>-70%</b>	<b>-76%</b>	<b>-79%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$0	\$0	\$0	\$0			
	23150 Board of Education; Legal Services	\$7,356	\$1,870	\$5,894	\$0	-100%	-100%	-100%
	23160 Board of Education; Promotion Expenses	\$0	\$0	\$40,102	\$10,542			-74%
	23210 Executive Administration; Office of The Superintendent	\$268,975	\$518,484	\$334,695	\$58,508	-78%	-89%	-83%
	23220 Executive Administration; Community Relations	\$9,907	\$20,815	\$0	\$0	-100%	-100%	
	25150 Fiscal Services; Payroll Services	\$10,866	\$3,309	\$6,222	\$4,996	-54%	51%	-20%
	25160 Fiscal Services; Financial Accounting	\$11,962	\$23,109	\$3,366	\$3,092	-74%	-87%	-8%
	25191 Other Fiscal Services; Refund of Revenue	\$824	\$0	\$4,425	\$92,020	> 500%		> 500%
	25195 Other Fiscal Services; Bank Account Service Charge	\$111	\$484	\$230	\$588	431%	22%	155%
	25720 Personnel Services; Recruitment and Placement	\$11,322	\$0	\$0	\$0	-100%		
	25790 Personnel Services; Other Professional Services	\$0	\$151,436	\$299,589	\$275,459		82%	-8%
	25890 Other Technology Services	\$0	\$0	\$6,914	\$11,908			72%
	25910 Judgments	\$0	\$0	\$0	\$2,500			
	25940 Settlements	\$0	\$16,000	\$0	\$0		-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$50,111	\$83,202	\$115,647	\$102,536	105%	23%	-11%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$70	\$13,729	\$6,189		> 500%	-55%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$15,303	\$19,135	\$15,064	\$30,162	97%	58%	100%
	26499 2007 Account Code - Other	\$700	\$0	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$9,994	\$2,679	\$7,332	\$5,342	-47%	99%	-27%
	26700 Operation and Maintenance of Plant Services; Insurance	\$41,405	\$14,135	\$10,649	\$13,074	-68%	-8%	23%
	27100 Student Transportation; Vehicle Operation	\$19,832	\$10,597	\$0	\$34,243	73%	223%	

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	27200 Student Transportation; Monitoring Services	\$0	\$300	\$0	\$0		-100%	
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$4,503	\$8,340	\$7,001	\$16,860	274%	102%	141%
	27400 Student Transportation; Purchase of School Buses	\$9,878	\$0	\$0	\$0	-100%		
	27700 Student Transportation; Contracted Transportation Services	\$7,099	\$55,058	\$78,606	\$64,285	> 500%	17%	-18%
	27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$0	\$2,760			
	31400 Food Services Operations; Food Purchases	\$72,580	\$87,539	\$117,619	\$105,865	46%	21%	-10%
	31900 Other Food Services	\$1,574	\$0	\$0	\$0	-100%		
<b>Overhead and Operational Total</b>		<b>\$554,302</b>	<b>\$1,016,562</b>	<b>\$1,067,085</b>	<b>\$840,927</b>	<b>52%</b>	<b>-17%</b>	<b>-21%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$1,500	\$0			-100%
	33200 Community Recreation	\$0	\$500	\$0	\$0		-100%	
	33990 Other Community Services; Other	\$0	\$673	\$745	\$2,819		319%	278%
	45100 Building Acquisition, Construction and Improvements	\$18,137	\$1,000	\$0	\$0	-100%	-100%	
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$250,670	\$288,168	\$227,787	\$237,684	-5%	-18%	4%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$278,669	\$15,442	\$61,143	\$21,733	-92%	41%	-64%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$153,500	\$91,788	\$0		-100%	-100%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$0	\$17,771	\$4,918			-72%
	53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$452,356	\$0	\$0		-100%	
	53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$3,503	\$0	\$3,472		-1%	
	54200 Common School Fund; Principal	\$0	\$95,162	\$0	\$0		-100%	
<b>Nonoperational Total</b>		<b>\$547,476</b>	<b>\$1,010,302</b>	<b>\$400,734</b>	<b>\$270,626</b>	<b>-51%</b>	<b>-73%</b>	<b>-32%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$5,905	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$32,332	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$2,013	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$29,300	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$6,134	\$0	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$75,684</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			